

PLEASE NOTE: In most BUT NOT ALL instances, the page and line numbering of bills on this web site correspond to the page and line numbering of the official printed version of the bills.

Senate Engrossed House Bill

State of Arizona  
House of Representatives  
Forty-seventh Legislature  
First Regular Session  
2005

# HOUSE BILL 2135

AN ACT

AMENDING SECTION 42-11105, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-11105, Arizona Revised Statutes, is amended to  
3 read:

4 42-11105. Exemption for health care property

5 A. Hospitals for the relief of the indigent or afflicted, appurtenant  
6 land and their fixtures and equipment are exempt from taxation if they are  
7 not used or held for profit.

8 B. Property that is used to operate a health care institution that  
9 provides medical, nursing or health related services to persons who are  
10 handicapped or sixty-two years of age or older is exempt from taxation if the  
11 property is not used or held for profit.

12 C. Qualifying community health centers as defined in section  
13 36-2907.06, subsection H, appurtenant land and their fixtures and equipment  
14 are exempt from taxation if they are not used or held for profit.

15 D. PROPERTY THAT IS OWNED BY A HEALTH CARE PROVIDER, AS DEFINED AS A  
16 HEALTH CARE INSTITUTION IN TITLE 36 OR AN ENTITY THAT DIRECTLY PROVIDES  
17 HEALTH CARE SERVICES TO PATIENTS THROUGH LICENSED HEALTH CARE PROVIDERS, IS  
18 EXEMPT FROM TAXATION IF THE PROPERTY IS USED TO PROVIDE HEALTH CARE SERVICES  
19 AND THE PROPERTY IS NOT USED OR HELD FOR PROFIT. AN EXEMPTION UNDER THIS  
20 SUBSECTION INCLUDES ALL BUILDINGS, APPURTENANT LAND, FIXTURES, EQUIPMENT AND  
21 OTHER REASONABLY REQUIRED PROPERTY, INCLUDING PROPERTY USED FOR THE  
22 ADMINISTRATION OF SERVICES.

23 Sec. 2. Retroactivity

24 This act applies retroactively to property tax years beginning from and  
25 after December 31, 1999.

26 Sec. 3. Refund of taxes already paid

27 A. A county board of supervisors shall direct the county treasurer to  
28 grant a refund of all taxes, penalties and interest paid for tax years 2000  
29 through 2004 by any health care provider organization on property that  
30 qualifies for exemption under section 42-11105, subsection D, Arizona Revised  
31 Statutes, as amended by this act.

32 B. The organization must submit a claim for refund and reimbursement  
33 to the county treasurer after the effective date of this act, and the  
34 treasurer shall pay the claim after it is submitted. The treasurer is  
35 entitled to credit for the refund in the next accounting with each taxing  
36 jurisdiction to which the treasurer originally transmitted the overpayment.